

**EXHIBIT A**

**Wings of Medina Liquidation Inc., et al Liquidating Trust  
Claims Register Adjustments - For Failure to Provide TIN  
As of 11/15/18**

Exhibit A

Creditor Name	Address1	Address2	City	State	Zip	Alternate Address1	Alternate City	Alternate State	Alternate Zip	TOTAL Unsecured Claim
Alan Molocea	323 Springbrook Dr., Apt 205		Medina	OH	44256					50.00
Arkaian, Inc.	PO Box 347261		Pittsburgh	PA	15251-4261					487.14
Band - Taylor Bree	12010 Setter Drive		Fredericksburg	VA	22407					250.00
Ben E. Keith	P.O. Box 2185		Denton	TX	76202					393.80
Beverage Dist	3800 King Ave.		Cleveland	OH	44114					534.16
Brandon Dombard	12912 Oak View Blvd.		Garfield Hts.	OH	44125					50.00
Capital City Mechanical Service	P.O. Box 481910		Charlotte	NC	28289	8421 Old Statesville Rd., STE 9	Charlotte	NC	28289-1832	1,394.00
Christine A. Thomas	305 Elizabeth Street		Glen Dale	WV	26038					50.00
Christopher Calfins	1140 Skyline Dr.		New London	NC	28127					75.00
Cotello, Michael J	3020 Maplewood Dr		Sharpsville	PA	16150					500.00
Comfort Suites Near Stonerbrar	4796 Memorial Dr.		The Colony	TX	75056					3,452.90
Corey Dobson	10941 Huntington wood Cir		Fredericksburg	VA	22407					60.00
Divieiste, Dante B	28677 Sweet Flag Way		Slow	OH	44224					50.00
Dolgowicz, Brian J	169 Chester Avenue		Wadsworth	OH	44261					500.00
Dreamscapes	2002 Sheldon Lane		Catlett	VA	20119	3588 Toring Lane	Catlett	VA	20119	150.00
Garda CL Great Lakes	Lockbox #233209	3209 Momentum Place	Chicago	IL	60689-5332	201 Schofield Dr.	Columbus	OH	43213-3831	267.76
Hercules Cleaning Services	5735 Walcott Ave		Fairfax	VA	22303					350.00
James Tamelloff	237 Silvan Lane		Madison	VA	22727					400.00
Jami Gearing	11162 Blossom Ave.		Parma Heights	OH	44130					50.00
Jeff Muirhead	5879 Butler Grange Rd.		Salem	OH	44460-9555					50.00
John David	3960 Claridge Dr.		Austintown Township	OH	44511					319.40
Loomis Armored US, LLC	Dept. Ch. 10500		Palatine	IL	60055-0500	2500 City West Blvd., STE 900	Houston	TX	77042	979.71
Mark Jacobson	37 SMITH AVENUE		Sharon	PA	16146					145.00
Michael Jones	d/b/a A-1 Snowplowing	976 Colonial Dr.	Youngstown	OH	44505					150.00
Mike Mazurek & Sons	7683 Thompson Sharpsville Rd		Burghill	OH	44404					190.00
Nate Tomko	167 Taylor Ave.		Sharon	PA	16146					550.00
Newberry, Jennifer L	1180 Clark Rd		Eron Valley	PA	16120					50.00
Protap	337 Nugent Dr.		Lincoln	IL	62656	900 Christopher Ln.	Springfield	IL	62712	100.00
QS & L Douglasville	101 Chestnut Street		Sharon	PA	16146					912.51
Rob Mulfari	68 Wynfield Lane		New Wilmington	PA	16142					146.54
Sani Serve Inc.	PO Box 985		Buffalo	NY	14221-0985					91.35
Southern Wine & Spirits	PO Box 864860		Orlando	FL	32886-4860	8888 Keystone Crossing, STE 1200	Indianapolis	IN	46240-4621	172.14
Squeegee Pros., Inc	1219 River Highway		Mooresville	NC	28117					469.00
Stanley Convergent Security	Dept Ch 10651		Palatine	IL	60055	9350 Sunlight Dr.	Fishers	IN	46037	154.74
Vanessa McKelvey	9311 St. Rd. 224		Deerfield	OH	44411					50.00

**EXHIBIT B**

**Wings of Medina Liquidation Inc., et al / Liquidating Trust**  
**Proposed Final Distribution**  
As of 11/15/18

Claim Number	Creditor Name	CreditorNoticeName	Address1	Address2	City	State	Zip	TOTAL	Untested Claim	Final Distribution
5	Brothers Lawn Care		PO Box 1		LIGHTFOOT	VA	23090	260.00		58.31
	A Roolerman Sani-System		101 E State		MODESTO	IL	62667	422.92		94.84
	A-Able Plumbing Inc		320 Shenandoah Ave.		BROADWAY	VA	22815	265.00		59.43
	ABC Fire Inc.		10250 Royalton Road		North Royalton	OH	44133	494.30		110.85
	Abco Fire Protection, Inc.		P.O. Box 931933		CLEVELAND	OH	44193	486.00		108.98
	Ace Sign Co.		2540 S 1st St		SPRINGFIELD	IL	62704	178.84		40.11
46	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	343.74		77.09
47	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	1,512.00		339.08
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	114.89		25.76
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	994.96		223.10
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	280.25		62.85
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	392.59		88.04
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	425.84		95.50
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	154.88		34.73
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	416.48		98.40
	Advanced Lock & Security		1056 Market St		WHEELING	WV		142.04		31.85
	Edward J Streski II				Jamestown	PA	16134	197.58		44.31
	3716 Liverwood Dr				CHARLOTTE	NC	28260-2792	519.59		116.52
	PO Box 602782				Pittsburgh	PA	15205-1214	194.51		43.62
	1005 Parkway View Drive				Minneapolis	MN	55401	15205-1214		131.06
	1005 Parkway View Drive				PA	15205-1214	584.50			840.15
	2112 Broadway St, NE #115				Minneapolis	MN	55401	3,746.36		
	4000 Pamell Ave.				Fort Wayne	IN	46805	11,875.00		2,663.05
	8226 South Madison Street				BURR RIDGE	IL	60527	486.00		104.95
	PO Box 78829				PHOENIX	AZ	85062-8829	886.41		201.47
	PO Box 13425				Roanoke	VA	24033	105.54		23.67
	Accounts Rec - Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Airgas National Carbonation				Camarillo	CA	93010	50.00		11.21
	AIS Commercial Parts & Service				Camarillo	CA	93010	50.00		11.21
	85 Alchemy Sound & Vision				Camarillo	CA	93010	100.00		22.43
	13 Allen County War Memorial Coli				Camarillo	CA	93010	50.00		11.21
	Alliance Systems Group				Camarillo	CA	93010	50.00		11.21
	Allied Waste Services #794				Camarillo	CA	93010	48.50		10.86
	Also				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	Ambiance Radio				Camarillo	CA	93010	50.00		11.21
	American Carpet Care,				CHICAGO	IL	60673-1265	78.72		17.65
	Amherst Alarm, Inc.				DALLAS	TX	75373-1676	292.75		65.65
	Aranmark Uniforms				Richmond	VA	23260-6269	521.49		116.95
	Arceil Equipment Company				Lynchburg	VA	24506-0899	272.54		61.12
17	ARCP QS Frederickburg VA, LLC	c/o Todd Weiss			Phoenix	AZ	85016-1429	\$20,000.00		183,890.40
	AT&T				Carol Stream	IL	60197-5014	80.44		44.86
	AT&T				Carol Stream	IL	60197-5080	245.91		55.15
	Atmos Gas				Saint Louis	MO	63179-0311	537.14		120.46
	88 Atom-Matic Refrigeration Inc.				NILES	IL	44446	1,072.75		240.57
	Bailey Consulting Group				Saint Petersburg	FL	750.00			393.46
81	Ball Toilet & Septic Services				BUFFALO	NY	14219	405.00		90.82
	Bibilis, Laure A				Carol Stream	IL	60197-5080	36.80		8.25
	Bier Pros, LLC				Lakewood	OH	44107	200.00		44.85
	Blue Ridge Beverage				Waynesboro	VA	22980	1,411.38		316.51
	BMI General Licensing				Cincinnati	OH	45263-0893	3,299.00		726.37
	67 Boulevard Produce				CINCINNATI	OH	45263-0893	1,425.00		319.57
	156 Bridge Funding Group, Inc. f/k/a United Capital Business Lending, Inc.				Tonawanda	NY	14150	3,050.48		686.33
	Brinks INC.				Wilmington	DE	19801	2,400,959.05		538,430.67
	Brokaw					GA	30392-1031			187.31
	54 Bullseye Telecom, Inc.					OH	44113			3,363.85
	Carenbauer					MI	48033			102.26
	25 Carine And Company					WV	26003			542.66
						PA	16146			88.59



**Wings of Medina Liquidation Inc., et al/ Liquidating Trust**  
**Proposed Final Distribution**  
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	CreditorNoticeName	Address <sup>1</sup>	Address <sup>2</sup>	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Creative Purchasing	c/o Raquel Taylor	PO Box 1015	2525 West 26th Street, Suite 202	Suite LL #40	FL	33526	6,000.00	1,345.54
	Cross Brothers Realty, Inc.		20545 Center Ridge Road		Erie	PA	16506	1,000.00	224.26
	Cruisin Times Magazine		4105 Fairway Dr		Rocky River	OH	44116	160.00	35.88
	CubaSmart		P.O. Box 237037	P.O. Box 237037	Carrollton	TX	75010	300.00	67.28
	Fair Harbor Capital, LLC		Ansonia Finance Station		New York	NY	10023	2,926.70	656.33
	Fair Harbor Capital, LLC		Ansonia Finance Station		New York	NY	10023	1,353.62	303.56
	Dar Pro Solutions		PO Box 552210		Detroit	MI	48255-2010	168.00	37.06
	Daring International Inc.		PO Box 552210		Hudson	OH	44245-2210	126.00	28.26
	DDC Partnership		5777 Wendemere Dr.		Brunswick	OH	44236	500.00	112.13
	337 Deep Cleaning Solutions		PO Box 2204		Richmond	VA	23261	1,639.77	45.70
	Denny O'Deens		60 Clarence Dr.		Los Angeles	CA	90060-0036	1,732.10	367.73
	Beverage Control		PO Box 27491		Los Angeles	CA	90060-0036	388.43	102.94
	Department of Alcoholic		PO Box 60036		Los Angeles	CA	90060-0036	459.02	540.78
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,451.66	325.34
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	3,882.08	866.10
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	967.48	218.96
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,465.82	335.45
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,029.56	230.89
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	989.24	221.84
	225 Division of Water		1201 Lakeside Avenue		Cleveland	OH	44114	1,069.60	239.86
	280 Division of Water		1201 Lakeside Avenue		Cleveland	OH	44114	1,815.28	407.09
	281 Division of Water		1201 Lakeside Avenue		Cleveland	OH	44114	125.87	28.23
	Dixie Beverage		2705 S. Pleasant Valley Rd		Winchester	VA	22601	421.68	94.56
	E.L. Pruitt Co.		P.O. Box 3306		SPRINGFIELD	IL	62708	135.00	30.27
	Department of Public Utilities		24198 NETWORK PLACE		Chicago	IL	60673-1241	161.82	36.29
	Department of Public Utilities		26252 Nework Place		CHICAGO	IL	60673-1262	668.01	149.81
	Division of Water		754 Manor Dr		Argyle	TX	76226	129.90	29.13
	9405 Smithson Lane		9405 Smithson Lane		Brentwood	TN	37027	500.00	112.13
	2001 Old Greenbrier Rd		2001 Old Greenbrier Rd		Cheapeake	VA	23320	377.31	84.61
	PO Box 861809		PO Box 861809		Piano	TX	75086	632.61	146.35
	500 Hall St		500 Hall St		Bridgeport	OH	43912	317.61	71.23
	PO Box 911608		PO Box 911608		Denver	CO	80291-1608	388.73	87.18
	Ansonia Finance Station		PO Box 237037		New York	NY	10023	2,305.72	517.07
	Ansonia Finance Station		PO Box 237037		New York	NY	10023	2,823.10	633.10
	Ansonia Finance Station		PO Box 237037		New York	NY	10023	758.38	170.07
	Ansonia Finance Station		PO Box 371461		Pittsburgh	PA	15250-7461	1,534.90	344.21
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	12.38	2.78
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	15.89	3.56
	Federal Express		PO Box 371461		Tampa	FL	33607-6240	42.48	9.53
	Federal Express		PO Box 371461		Tampa	FL	33607-6240	52.69	11.82
	Federal Express		PO Box 94515		Palatine	IL	60094-4515	157.34	35.28
	PO Box 371461		PO Box 371461		Pittsburgh	PA	15250-7461	14.08	3.16
	PO Box 371461		PO Box 371461		Philadelphia	PA	15250-7461	38.79	8.70
	3109 W. Dr. MLK Blvd		3109 W. Dr. MLK Blvd	Ste. 250	Tampa	FL	33607-6240	25.00	5.61
	3109 W. Dr. MLK Blvd		3109 W. Dr. MLK Blvd	Ste. 250	Tampa	FL	33607-6240	25.00	5.61
	3109 W. Dr. MLK Blvd		3109 W. Dr. MLK Blvd	Ste. 250	Tampa	FL	33607-6240	25.00	5.61
	3109 W. Dr. MLK Blvd		3109 W. Dr. MLK Blvd	Ste. 250	Tampa	FL	33607-6240	25.00	5.61
	791 Commonwealth Dr.		3109 W. Dr. MLK Blvd	Ste. 250	Warrendale	PA	15086	10,377.00	2,327.11
	712 Spearman Avenue		712 Spearman Avenue		Farrell	PA	16121	1,723.05	386.41
	2001 Hollywood Blvd.		2001 Hollywood Blvd.		Hollywood	FL	33020	6,000.00	1,345.54
	21 South 21st Street		21 South 21st Street		Philadelphia	PA	19103	8,206.24	1,840.30
	1910 St. Joe Center Rd.		1910 St. Joe Center Rd.		Fort Wayne	IN	46825	9,624.00	2,158.25
	1611 Rye Beach Road		1611 Rye Beach Road		Huron	OH	44839	833.59	186.94
	1495 PaySphere Circle		1495 PaySphere Circle		Chicago	IL	60674	4,633.90	1,039.18
	PO Box 14463		PO Box 14463		Des Moines	IA	50306	36.00	8.07
	PO Box 14463		PO Box 14463		Des Moines	IA	50306	36.00	8.07

**Wings of Medina Liquidation Inc., et al / Liquidating Trust**  
**Proposed Final Distribution**  
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor Notice Name	Address#1	Address#2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Gameday Media		PO Box 2269		LAKE OSWEGO	OR	97035	900.79	202.01
	Garnett Refrigeration, Inc.		9821 Courthouse Rd		SPOTSYLVANIA	VA	22553	125.00	28.03
	Garrow Bros. Draft Service	Attn Kathy Keppel	PO Box 182		Greensburg	PA	15601	212.00	47.54
6	Gaskets Rock International		504 Parkway View Drive		Pittsburgh	PA	15205	997.01	223.59
	George S. Warren III		1537 Yahres Rd.		Sharon	PA	16146	45.00	100.92
	Gordon Food Service Store, LLC		PO Box 2662		Grand Rapids	MI	49501-2992	87.24	19.56
	Grays Steam Cleaning, Inc.		PO Box 1033		White Marsh	MD	21183	50.00	112.13
38	Great Oaks Cinema		PO Box 11		Wadsworth	OH	44282	25.00	56.06
	Greater Fort Wayne Inc.	A E Peletier Plumbing & Heating	200 E. Main St. #8000		Fort Wayne	IN	46802	965.00	216.41
82	Greg Ganzler Inc dba	J. Michael Debbeler, Esq.	176-17th St. PO Box 6746		Wheeling	WV	26003	1,717.73	385.21
120	Greg Lippert		511 Walnut Street, Suite 1900		Cincinnati	OH	45202	300,000.00	67,276.98
	Gross Brothers Plng & Hdg, Inc.		P.O. Box 362		Vermilion	OH	44089	420.87	94.38
181	Hall, Phillip L		6196 Northawn Ave		Boardman	OH	44512	50.00	11.21
	Hanchuk, Inc		226 Rankin Road		Washington	PA	15301	511.70	116.55
24	Greg Lippert		89 W. Bruce St		Harrisonburg	VA	22801	4,023.53	902.30
	Hawk Security System Inc		PO Box 2246		Harrisonburg	VA	22801	434.80	97.51
	Hot Schedules		PO Box 2217		San Antonio	TX	78298-2217	133.20	29.87
	House of LaRose		6745 Southpointe Pkwy		Brecksville	OH	44141	706.95	158.54
	House of LaRose		6745 Southpointe Pkwy		Brecksville	OH	44141	340.70	76.40
	Howland Alarm Company		5221 Bazetta Rd.		Contlandı	OH	44410	419.91	94.17
90	Husch Blackwell LLP		130 Carondelet Plaza, Suite 600		Clayton	MO	63158	37.36	8.38
	Huzzys Refrigeration		PO Box 2200		Grove City	PA	16127-3434	6,225.58	1,396.13
	IMG College, LLC		20800 Stone Oak Parkway		San Antonio	TX	78258	449.44	100.79
	Illinois Times		PO Box 5256		SPRINGFIELD	IL	62705	161.00	36.11
	IMG College, LLC		PO Box 16533		PALATINE	IL	60055	5,000.00	1,121.18
	Irish Wedding & Carbonic Corp.		PO Box 409		Buffalo	NY	14212	52.56	11.79
212	HeartMedia, Inc.		1400 College Ave		Niagara Falls	NY	14305	326.25	73.16
	James Madison University		University Business Office		Harrisburg	VA	22807	16,250.00	3,644.17
	JC Beertech LTD		4125 Lorain Ave		Cleveland	OH	44113	213.50	47.88
	JC Beertech LTD		4125 Lorain Ave		Cleveland	OH	44113	176.55	39.59
292	Jerry Sigtaino Videography		5100 Golden Run Lane		Hermitage	PA	16148	394.49	88.47
	Joshen Paper & Packaging		PO Box 368		Wheatland	PA	16161	604.46	135.55
39	Kool Kleen Inc.		PO Box 87		Murphysville	PA	15688	19.96	4.33
	Kristen Ford		173 Gill Road		Grove City	PA	16127	415.00	93.07
	Lamar Companies		PO Box 96030		Baton Rouge	LA	70896	704.90	158.98
	Legacy Pointe POA		3201 S. Meadowbrook Rd., STE B		Springfield	IL	62711	3,500.00	784.90
	Liberty Mutual Insurance		Mail Stop 02S		Dover	NH	03821-1525	2,610.87	585.50
224	Liquid Environmental Solutions		PO Box 203371		Dallas	TX	75320-3371	16,350.00	3,118.17
	Liquidity Solutions, Inc.		One University Plaza		Hackensack	NJ	07601	682.44	153.04
332	Liquidity Solutions, Inc.		Suite 312		Hackensack	NJ	07601	1,155.00	265.74
	Liquidity Solutions, Inc.		Suite 312		Hackensack	NJ	07601	1,211.92	271.78
13	Liquidity Solutions, Inc.		Suite 312		Hackensack	NJ	07601	683.19	148.72
	One University Plaza		Suite 312		Hackensack	NJ	07601	186.29	41.78
	One University Plaza		Suite 312		Hackensack	NJ	07601	280.00	58.31
	One University Plaza		Suite 312		Hackensack	NJ	07601	250.00	56.06
	One University Plaza		Suite 312		Hackensack	NJ	07601	588.80	132.04
	One University Plaza		Suite 312		Hackensack	NJ	07601	270.00	60.55
	One University Plaza		Suite 312		Hackensack	NJ	07601	230.67	51.73
	One University Plaza		Suite 312		Hackensack	NJ	07601	1,020.00	228.74
	One University Plaza		Suite 312		Hackensack	NJ	07601	8,226.93	1,844.94
	One University Plaza		Suite 312		Hackensack	NJ	07601	27,848.00	6,245.10
	One University Plaza		Suite 312		Hackensack	NJ	07601	2,000.00	448.51
	One University Plaza		Suite 312		Hackensack	NJ	07601	3,909.37	876.70
	One University Plaza		Suite 312		Concord	NJ	07601	248.56	55.29
	940 Concord Pkwy N				Newark	NJ	07101-1229	389.50	87.35
	PO Box 1229				Youngstown	OH	44511	40.76	9.14
	2959 Canfield Rd.				Nonwalk	OH	44857	509.13	114.18
	371 Cleveland Road				Nonwalk	OH	44857	435.50	97.66

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As of 11/15/18

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Claim Number	Creditor Name	CreditorNoticeName	Address1	Address2	City	State	Zip	TOTAL	Unsecured Claim	Final Distribution
	Marshall's Septic Tank Clean		4610 Overview Drive		Fredericksburg	VA	22408	175.00	39.24	
	Mc Convenion & Visitor's Bur.		50 N. WATER AVE.		Sharon	PA	16146	300.00	67.28	
	McCann Dist.		4141 Jacob St.		Wheeling	WV	26003	684.85	153.58	
103	MCSign Company		8959 Tyler Boulevard		Mentor	OH	44060	500.00	112.13	
43	Media Department II, Inc.	Media Department II	12000 Biscayne Blvd., Suite 706		Miami	FL	33148	4,326.09	970.15	
	Neszaro, Rachel A.		700 Richmond Dr		Hemique	PA	16148	500.00	112.13	
	Metropolitan Telecommunication		PO Box 98660		Manchester	NH	03108-98660	1,115.88	250.24	
108	Micro Systems		PO Box 1078		Hermitage	PA	16148	252.28		
	Midwest POS Holdings 5 LLC		co Quorum Property Management		Dallas	TX	75231	390.339.91	87,536.29	
	Midwest POS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,410.00	316.20	
	Midwest POS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,150.00	257.90	
	Midwest POS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	639.65	143.45	
	Midwest POS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	2,918.00	654.38	
	Midwest POS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,475.24	330.83	
	Midwest POS Solutions, Inc.		2570 Boulevard of the Generals, Ste. 222		Anderson	PA	19403	20,000.00	4,485.13	
	Minia Systems, Inc.		820 Geisser		Houston	TX	77024	5,356.39	1,268.95	
368	Miria Systems, Inc.		150 Forrest Ave.		SPRINGFIELD	IL	625702	193.50	34.42	
	Modern Mailing & Printing		PO Box 5656		Chanticleer	WV	25361-0656	2,428.74	544.66	
73	Mountainair Gas Company		70 West Main St.		Sharpsville	PA	16150	278.78	62.52	
	MTW, Inc.		70 West Main St.		Sharsville	PA	17384	38.98		
	My Employees		312 Crowalan Road		Castel Hayne	NC	28429	554.82	124.42	
95	My Employees		312 Crowalan Road		Castel Hayne	NC	28429	272.04	61.01	
96	Neumann Co.		PO Box 6208		Whealing	WV	26003	163.77	36.73	
370	New York State Department of Taxation and Finance		PO Box 5300		Albany	NY	12205-0300	2,240.23	502.39	
	Nicholas Russell		10702 Heaven wood Ct		SPOTSYLVANIA	VA	22553	350.00	78.49	
	Nick Hazi		1119 Kings Chapel Road		New Castle	PA	16105	181.76	40.76	
	Nickles Bakery	Alfred Nickles Bakery	PO Box 30		Navarre	OH	44662-0030	102.39	22.96	
293	North Carolina Dept Of Labor		Boiler Safety Bureau		Raleigh	NC	9089-1108	80.00	17.94	
	NTN Buzzime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	270.63	60.68	
	NTN Buzzime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	499.00	111.90	
	NTN Buzzime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	8,641.68	1,982.80	
	NTN Buzzime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	1,860.92	417.32	
60	NUCO2		2800 SE Market Place		Stuart	FL	34987	5,681.42	1,276.34	
	Observer Publishing Co		122 S. Main St.		Washington	PA	15301	99.00	22.20	
	Office Depot		PO Box 88040		Chicago	IL	60680-1040	1,074.18	240.89	
78	Ohio Edison		5001 NASA Blvd		Fairmont	WV	26554	8,211.98	1,841.59	
	Ohio Wine Imports, Inc.		1265 Crescent Street		Youngstown	OH	44502	727.74	16.31	
	Olympic Compactor		PO Box 55287		Youngstown	OH	44502	376.09	84.34	
361	One Lakewood Company LLC, LRC-G		Amer Cunningham Co., L.P.A.		Houston	TX	77255	358.00	88.25	
	Lakewood, LLC		159 S. Main Street, Ste. 1100		Akron	OH	44308	232,951.80	52,239.30	
	O'Neill Coffee Company		20 Main Street Ext.		West Middlesex	PA	16159	311.00	69.74	
	Patton, Elaine M		1343 Glenwood Dr		Sharon	PA	16146	1,931.50	446.61	
319	Peach Street Wings, Inc.		Knox McLaughlin Cornall & Sennett, P.C.		Erie	PA	16501	1,579.00	340.65	
79	Penn Power		5001 NASA Blvd		Fairmont	WV	26554	9,687.53	2,172.49	
	372	PepsiCo Sales, Inc.	FrankGecker LLP		625	IL	60654	250,000.00	56,064.15	
	Piedmont Business Solutions In		3332 Gibbon Rd		CHARLOTTE	NC	28269	358.00	89.25	
118	Pioneer Commerce, LLC	J. Matthew Fisher, Esq.	117 S. High Street, Suite 1220		Columbus	OH	43215	313,658.54	70,339.99	
	Pittsburgh Seafoods		350 Seaco Road		MONROEVILLE	PA	15146	910.94	204.28	
309	Pur Inc.		PO Box #13		Talmadge	OH	44278	849.73	190.56	
309	Pur Inc.		PO Box #13		Talmadge	OH	44278	1,728.51	367.53	
310	Pur Inc.		PO Box #13		Talmadge	OH	44278	2,004.29	449.48	
311	Pur Inc.		PO Box #13		Talmadge	OH	44278	4,175.28	936.33	
320	Pur Inc.		PO Box #13		Talmadge	OH	44278	1,824.80	409.22	
65	PSOperviers.com		6752 Norwood Lane		Maple Grove	MN	55369	1,108.50	248.59	
	Powell, Gary O		5670 Janet Blvd		Solon	OH	44139	50.00	11.21	
	37	PepsiCo Sales, Inc.	PO Box 80537		Fort Wayne	IN	46898	333.74	74.84	
101	PSNC Energy		220 Operation Way		Cayce	SC	29033	1,603.44	359.58	



**Wings of Medina Liquidation Inc., et al Liquidating Trust**  
**Proposed Final Distribution**  
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor Notice Name	Address 1	Address 2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Superior Beverage Group		Solon	OH	44139	248.43	55.71		
	Superior Beverage Group		Solon	OH	44139	489.09	109.68		
	SURE Date		Winter Park	FL	32789	324.43	72.76		
62	Surveyors Superior Service, INC		BrookPark	OH	44142	3,675.67	824.29		
63	Surveyors Superior Service, INC		BrookPark	OH	44142	1,501.50	336.72		
64	Surveyors Superior Service, INC		Plymouth	OH	44142	1,148.60	257.58		
22	Tailwind Voice & Data		Concord	MN	55447	842.38	188.91		
112	Terra Green Precision Landscape		NC	28027	3,155.00	707.53			
113	The Engraving Place		PA	16148	1,017.60	228.20			
127	The Farmer's National Bank of Canfield	c/o Attorney Melody Dugic Gazda	Youngstown	OH	44503	1,393,651.35	312,527.42		
290	THE FRAMING LOFT INC.		Hermitage	PA	16148	2,617.81	587.06		
36	The Herald		Sharon	PA	16146	624.00	139.94		
	The Hockey Club of the Ohio Valley		Wheeling	WV	26003	312.50	70.08		
80	The Illuminating Co		Fairmont	WV	26504	3,708.96	831.76		
49	The Intelligent Center		WHEELING	WV	26003	675.00	151.37		
119	The Press/ Westlife		SANDUSKY	OH	44871-0760	275.00	61.67		
	The Seals		Chariot	NC	28270	752.48	168.75		
48	The Times Leader		Wheeling	WV	26003	198.00	44.40		
	Tramonti Distributing, Co		Akron	OH	44301-1391	133.43	29.92		
	Tri County Wholesale Distribut		Youngstown	PA	15253-5805	243.17	54.53		
74	Trimark SS Kemp		Pittsburgh	PA	15253-5805	434.14	97.36		
75	Trimark SS Kemp		Pittsburgh	PA	15253-5805	1,163.78	260.99		
76	Trimark SS Kemp		Pittsburgh	PA	15253-5805	99.52	22.32		
77	Trimark SS Kemp		Pittsburgh	PA	15253-5805	35.22	7.90		
83	Trimark SS Kemp		Pittsburgh	PA	15253-5805	144,988.97	35,514.73		
84	Trimark SS Kemp		Pittsburgh	PA	15253-5805	1,796.75	402.83		
85	Trimark SS Kemp		Pittsburgh	PA	15253-5805	610.59	136.93		
86	Trimark SS Kemp		Pittsburgh	PA	15253-5805	1,195.87	265.94		
	Trimark SS Kemp		Pittsburgh	PA	15253-5805	478.94	107.41		
	Trimark SS Kemp		Pittsburgh	PA	15253-5805	96.98	12.78		
	Trinity Mechanical Systems,		Charlotte	NC	28273	1,871.59	407.61		
70	Uline Shipping Supplies		Pleasant Prairie	WI	53158	326.48	73.22		
7	United Telephone Company of Ohio db/a		Shreveport	LA	71106	1,485.52	335.38		
357	University OS&L, LLC		Harrisonburg	VA	22801	347,338.58	77,892.96		
	USA Label Express, Inc.		Bolivar	OH	44612	317.35	71.17		
	Valley Watch Dog		Wheeling	WV	26003	1,800.00	403.66		
	Vector Security		Cleveland	OH	44101-6462	88.92	20.17		
	Vector Security		Cleveland	OH	44101-6462	55.95	12.55		
	Vector Security		Cleveland	OH	44101-6462	80.20	17.99		
	Vector Security		Warrendale	PA	15086	47.95	10.75		
	Vendor Safe Tech-		Houston	TX	77074	78.95	-		
	Vendor Safe Tech-		Houston	TX	77074	17.93			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Vendor Safe Tech-		Houston	TX	77074	79.95			
	Verizon		New York	NY	10013	52.70			
	Verizon		South Lake	TX	76092	260.83			
	Versacor		MO	63150-3433	256.55				
	Viatech Publishing Solutions		Saint Louis	MO	63150-3433	418.86			
	Viatech Publishing Solutions		Youngstown	OH	44501-0780	899.47			
110	Vindicator		Verona	VA	24482	975.00			
	Virginia Eagle Distribution		Virginia Beach	VA	23452	1,189.40			
	8 Virginia Natural Gas		ATLANTA	GA	30348	3,005.52			
	Waste Management		Cleveland	OH	44113-1448	359.13			
113	Wells Fargo Bank, National Association	c/o Michael S. Tucker	Des Moines	IA	50309	2,192,771.62	491,143.47		
	1 Wells Fargo Financial Leasing, Inc.		Des Moines	IA	50309	3,642.72	816.90		
	2 Wells Fargo Financial Leasing, Inc.					52,805.64	11,847.66		

**Wings of Medina Liquidation Inc., et al Liquidating Trust  
Proposed Final Distribution**  
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	CreditorNoticeName	Address1	Address2	City	State	Zip	TOTAL	Unsecured Claim	Final Distribution
	Wessco		P.O. Box 32428		LOUISVILLE	KY	40232	1,562.50	350.40	
	Wheeling Linen		PO Box 270		Wheeling	WV	26003	322.78	79.11	
	WIC's New Channel		2680 E. Cook St.		SPRINGFIELD	IL	62703	240.00	53.82	
	Wilhelms Welding		PO Box 224		TRIADPHIA	WV	26059	175.00	39.24	
	Windstream		PO Box 9001111		Louisville	KY	40290-1908	2,743.80	615.32	
	Wine & Bev. Merchants of West Virginia		3 Springs Dr.		Walton	WV	26062	1,289.60	286.20	
	WTRF TV		201 Humboldt Street		Rochester	NY	14610	245.00	54.94	
	Youngstown Beverage Service		1010 Mahoning Ave.		Youngstown	OH	44502	66.78	14.98	
	Youngstown Beverage Service		1010 Mahoning Ave.		Youngstown	OH	44502	66.78	14.98	
	Youngstown Beverage Service		1010 Mahoning Ave.		Youngstown	OH	44502	45.00	10.09	
	TOTALS							12,092.358.44	2,711,790.99	

Total - Claimants with received TIN information

*Exhibit continues on next page*

Creditor Name Number	Creditor Notice Name	Address 1	Address 2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
<p><b>The claimants listed below have NOT returned a W-9 to the Trustee. Pursuant to Sections 6.3.3 and 6.4.2(b) of the Joint Plan of Liquidation of the Debtors and the Official Committee of Unsecured Creditors, the Liquidating Trustee has requested that claimants that have not returned a W-9 to the Trustee <u>not receive a Final Distribution</u>. If this request is approved, these claimants will <u>not receive a Final Distribution</u> and the funds noted below will be reallocated among all remaining general unsecured creditors on a pro-rata basis. As noted in the Final Distribution Motion, these claimants have until the entry of the Order approving the Final Distribution Motion to submit a properly executed and signed W-9 to the Liquidating Trustee, otherwise these claimants will NOT receive a Final Distribution from the Trust</b></p>								
Alan Moloca		323 Springbrook Dr., Apt 205		Medina	OH	44256	50.00	11.21
Arkadin, Inc.		PO Box 347261		Pittsburgh	PA	15251-4261	487.14	109.24
Band - Taylor Bree		12010 Setier Drive		Fredericksburg	VA	22407	250.00	56.06
Ben E. Keith		P.O. Box 2185		Denton	TX	76202	393.80	88.31
Beverage Dist		3800 King Ave.		Cleveland	OH	44114	534.16	119.79
Brandon Dombard		12912 Oak View Blvd.		Garfield Hts.	OH	44125	50.00	11.21
Capital City Mechanical Service		P.O. Box 481910		Charlotte	NC	28269	1,394.00	312.61
Christine A. Thomas		305 Elizabeth Street		Olen Dale	WV	26038	50.00	11.21
Dolgowitz, Brian J		1140 Skyline Dr.		New London	NC	28127	75.00	16.82
Dreamscapes		3020 Maplewood Dr		Sharpsville	PA	16150	500.00	112.13
Garda Cl. Great Lakes		4796 Memorial Dr.		The Colony	TX	75056	3,452.90	774.34
Comfort Suites Near Stonebridge		10941 Huntington wood Cir		Fredericksburg	VA	22407	60.00	13.46
Corey Dubson		2867 Sweet Flag Way		Stow	OH	44224	50.00	11.21
Divieste, Daniel B.		169 Chester Avenue		Wadsworth	OH	44281	500.00	112.13
Dreamscapes		2002 Chester Lane		Caledon	VA	20119	150.00	33.64
Garda Cl. Great Lakes		Lockbox #232209		Chicago	IL	60689-5332	267.76	60.00
Hercules Cleaning Services		5735 Walcott Ave		Fairfax	VA	22330	350.00	78.49
James Tameloff		237 Silvan Lane		Madison	VA	22127	400.00	89.70
Jami Gearing		11162 Blossom Ave.		Parma Heights	OH	44130	50.00	11.21
Jeff Muirhead		5879 Butler Grange Rd.		Salem	OH	44460-9555	50.00	11.21
John David		3960 Claridge Dr.		Austinburg Township	OH	44311	319.40	71.63
Loomis Amored US, LLC		Dept. Ch. 10500		Palatine	IL	60055-0500	979.71	219.71
Mark Jacobson		37 SMITH AVENUE		Sharon	PA	16146	145.00	32.52
Michael Jones		A-1 Snowplowing		Youngstown	OH	44505	150.00	33.64
Mike Mazurek & Sons		7683 Thompson Sharpsville Rd.		Burghill	OH	44044	190.00	42.61
Nate Tomiko		167 Taylor Ave.		Sharon	PA	16146	550.00	123.34
Newberry, Jennifer L		1180 Clark Rd.		Enon Valley	PA	16120	50.00	11.21
Protap		337 Nugent Dr.		Lincoln	IL	62556	100.00	22.43
QS & LD Douglasville		101 Chestnut Street		Sharon	PA	16146	912.51	204.64
Rob Mutani		68 Wynfield Lane		New Wilmington	PA	16142	146.54	32.86
Sani Serve Inc.		PO Box 985		Buffalo	NY	14221-0985	91.35	20.49
Southern Wine & Spirits		PO Box 884860		Orlando	FL	32886-4860	172.14	38.60
Squeeze Pros., Inc		1219 River Highway		Mooresville	NC	28117	469.00	105.18
Stanley Convergent Security		Dept Ch 10651		Palatine	IL	60055	154.74	34.70
Vanessa McAlvey		9311 St. Rd. 224		Deerfield	OH	44111	50.00	11.21

Total - Claimants not providing TIN information

3,048.50

13,695.15

### Total Distribution Amount

**EXHIBIT C**

**Wings of Medina Liquidation Inc., et al Liquidating Trust**  
**Final Distribution Cash Forecast**  
as of 11/15/18

Exhibit C

		<u>11/15/2018</u>
<b><u>ASSETS</u></b>		
Bank Account balance		2,921,208.96
Anticipated Interest on Cash on Deposit		500.00
Available funds for distribution		<u>2,921,708.96</u>
<b><u>PROJECTED EXPENSES</u></b>		
Remaining Administrative Costs of Estate - 2018		81,252.60
Insurance renewal & tail coverage		32,000.00
2019 expenses (tax returns & Estate close-out)		64,000.00
UST Fees - 2018		29,616.57
Total - Projected Expenses		<u>206,869.16</u>
Available funds for Distribution		2,714,839.80
Total General Unsecured Claims		12,105,953.59
Final Distribution %		22.4%
Total projected estimated recovery for General Unsecured Claims		97.4%

**EXHIBIT D**

**Wings of Medina Liquidation Inc., et al Liquidating Trust**  
**Debtors' Files in Ohio Storage**  
November 9, 2018

Exhibit D

Container No.	Year	Entity	Item
11	2007	Austintown	Accounts Payable
12	2007	Austintown	Accounts Receivables - A to Q
4	2008	Austintown	Accounts Payable - Payments
18	2008	Austintown	Accounts Payable -A to R
13	2009	Austintown	Accounts Payable
36	2010	Austintown	Accounts Payable - A to E
40	2010	Austintown	Accounts Payables - R to Y
43	2010	Austintown	Accounts Payables - G to R
21	2007	Best Wings	Accounts Receivables
59	2007	Best Wings	Accounts Receivables
20	2008	Best Wings	Accounts Payable - A to Center Capital
46	2008	Best Wings	House Accounts Statements
60	2008	Best Wings	Accounts Receivables
71	2008	Best Wings	Accounts Payables
7	2009	Best Wings	Accounts Payable - RH to Z
33	2009	Best Wings	Accounts Payables
9	2010	Best Wings	Accounts Payable - A to L
54	2010	Best Wings	Bank Recs/Deposits - A to Z
75	2010	Best Wings	Accounts Payables
16	2007	Boardman	Accounts Payable
23	2008	Boardman	Accounts Payables
55	2009	Boardman	Accounts Payables - A to Z
62	2009	Boardman	Payroll
42	2010	Boardman	Accounts Payables - A to Z
56	2007	Boardman/Sharon	Accounts Payables
10	2007	Cadillac	Accounts Payable - Giant Eagle
17	2007	Cadillac	Accounts Payable/Bank Deposit Slips - A to GE
31	2008	Cadillac	A to Giant Eagle #8
41	2008	Cadillac	Invoices
15	2009	Cadillac	Accounts Payable
19	2009	Cadillac	Accounts Receivables
27	2009	Cadillac	Accounts Receivables #2
22	2008	Franchising	Accounts Payables - E to Z
30	2009	Franchising	Accounts Payable #2
35	2009	Franchising	RPM Invoices
51	2009	Franchising	A to D
37	2010	Franchising	JO to P
38	2010	Franchising	O to J
61	2006-2008	Franchising	Payroll

**Wings of Medina Liquidation Inc., et al Liquidating Trust  
Debtors' Files in Ohio Storage**  
November 9, 2018

Exhibit D

Container No.	Year	Entity	Item
3	2007	General	Accounts Payable - Payments Copies
29	2007	General	Weekly Inventory Accounting
32	2007	General	Period 2 Accounts Payable
70	2007	General	Payroll
74	2007	General	Bank Recs
1	2008	General	Accounts Payable - A to E
65	2008	General	Payroll
67	2008	General	Bank Recs
47	2009	General	Payroll
66	2009	General	Payroll
69	2009	General	Accounts Payables
73	2009	General	Payroll
5	2010	General	Bank Recs/Accounts Payable - Payments
49	2010	General	Flash Reports
64	2008-2009	General	Payroll
63	2009-2010	General	Payroll
44	2006-2010	RPM	RPM
14	2008	Sharon/Cadillac	Accounts Payable
28	2010	Sharon/Valley View	Reinhart
45	2010	Sheffield	Accounts Payables
53	2009	State College	Unknown
2	2007	Valley View	Accounts Payable - Payments
57	2007	Valley View	Payroll
24	2008	Valley View	Accounts Payables - H to Z
8	2009	Valley View	Accounts Payable/Accounts Receivables
25	2009	Valley View	Accounts Payables- H to Z
26	2009	Valley View	Accounts Payables - A to H
34	2010	Valley View	Accounts Payables - A to G
48	2010	Valley View	Accounts Payables
72	2010	Valley View	Accounts Payables - P to Z
58	2002	Valley View/Cranberry	Invoices
52	2009	Vermillion	Accounts Payables
6	2010	Vermillion	Accounts Receivables/Accounts Payable/Check Copies
39	2009	Wheeling	Accounts Payables
50	2010	Wheeling	Accounts Payables - F to T
68	2010	Wheeling	A to E

**EXHIBIT E**

43 Fed.Appx. 820

This case was not selected for publication in the Federal Reporter.

Not for Publication in West's Federal Reporter  
See Fed. Rule of Appellate Procedure 32.1 generally governing citation of judicial decisions issued on or after Jan. 1, 2007. See also Sixth Circuit Rule 28. (Find CTA6 Rule 28)  
United States Court of Appeals,  
Sixth Circuit.

In re: FEDERATED DEPARTMENT STORES, INC., et al., Debtors,  
Christopher Spierer; Marion Spierer, Appellants,  
v.  
Federated Department Stores, Inc.; Allied Stores Corporation; Bloomingdale's Department Stores, Inc., Appellees.  
No. 01-4242.  
|  
Aug. 5, 2002.

**Synopsis**

Claimants appealed bankruptcy court's entry of final decree closing Chapter 11 case. The United States District Court for the Southern District of Ohio, Sandra S. Beckwith, J. dismissed appeal as moot, and claimants appealed. The Court of Appeals held that Chapter 11 case was fully administered, and thus final decree closing case was properly entered.

Affirmed.

West Headnotes (1)

[1] **Bankruptcy**

☞ Liquidation, Distribution, and Closing

Chapter 11 case was fully administered, and thus final decree closing case was properly entered, where plan had been confirmed for eight years and debtor had taken all actions required by plan; resolution of still-unresolved prepetition personal injury claim would be achieved either through court-approved alternative dispute resolution procedure or

through litigation in court where underlying action was pending. Bankr.Code, 11 U.S.C.A. § 350(a); Fed.Rules Bankr.Proc.Rule 3022, 11 U.S.C.A.

5 Cases that cite this headnote

\*820 Before SILER, COLE, and CLAY, Circuit Judges.

**ORDER**

\*\*1 Christopher and Marion Spierer (the "Spierers") appeal a district court judgment that dismissed an appeal from the bankruptcy court's June 25, 2001, order granting final decrees in the debtors' (Federated Department Stores, Inc., Allied Stores Corporation and certain of their subsidiaries) Chapter 11 cases. The parties have expressly waived oral argument and this panel unanimously agrees that oral argument is not needed. *See* Fed. R.App. P. 34(a).

On January 15, 1990, the debtors each commenced a voluntary case under Chapter 11 of the Bankruptcy Code. Pursuant to orders of the bankruptcy court, the Chapter 11 cases were consolidated for procedural purposes only and were jointly administered. On October 28, 1991, the reorganized debtors filed with the bankruptcy court their Third Amended Joint Plan of Reorganization under Chapter 11 ("Plan"). On January 10, 1992, the bankruptcy court entered its Findings of Facts, Conclusions of Law and Order Confirming the Plan. The effective date of the Plan was February 4, 1992. The Plan provided for the creation of Federated, Allied, Bloomingdale's and other debtors as reorganized debtors from and after the effective date.

In 1990, the Spierers filed a proof of claim in the Chapter 11 cases based on allegations that they were injured by exposure \*821 to perfume in a Bloomingdale's store prior to the filing of the Chapter 11 cases. The debtors filed with the bankruptcy court their motion for Withdrawal of Excess Funding From Disputed Claims Reserve (the "Withdrawal Motion"). On February 16, 2001, the Spierers filed their opposition to the Withdrawal Motion and a Cross Motion to Lift Automatic Stay ("Automatic Stay Motion"). On May 18, 2001, the

bankruptcy court granted the Withdrawal Motion but denied the Automatic Stay Motion. On May 29, 2001, the Spierers filed a notice of appeal from the bankruptcy court's May 18, 2001, order. The district court dismissed the appeal on October 31, 2001. On November 19, 2001, the Spierers filed a notice of appeal, in this court, from the district court's October 31, 2001 judgment. That appeal is currently pending in appeal No. 01-4241.

On May 8, 2001, the debtors filed a Motion and Notice for a Final Decree (the "Final Decree Motion") requesting the bankruptcy court to enter final decrees in three of the four remaining Chapter 11 cases. On May 18, 2001, the Spierers filed an objection to the Final Decree Motion asserting that final decrees should not be entered in the debtors' Chapter 11 cases because unresolved disputes existed between the debtors and the Spierers related to the Withdrawal Motion and the Spierer Automatic Stay Motion.

After the filing of the Final Decree Motion and prior to the hearing on the Final Decree Motion, the bankruptcy court entered the Spierer Withdrawal/Automatic Stay Order. On June 20, 2001, the bankruptcy court held a hearing on the Final Decree Motion. No one appeared at the hearing on behalf of the Spierers. On June 25, 2001, the bankruptcy court entered a Final Decree under 11 U.S.C. § 350(a) closing the Chapter 11 cases. Pursuant to the Final Decree, the bankruptcy court retained jurisdiction over any issues related to the Spierer Withdrawal/Automatic Stay appeal. The Spierers filed a notice of appeal of the Final Decree on July 2, 2001. On October 31, 2001, the district court entered an order dismissing the Spierers' Final Decree appeal as moot because the Spierer Withdrawal/ Automatic Stay appeal had been dismissed. Judgment dismissing the appeal was entered that same day. It is from this judgment that the Spierers appeal.

**\*\*2** When this court considers an appeal taken from the district court's final order in a bankruptcy case, the court independently reviews the bankruptcy court's decision. See *Koenig Sporting Goods, Inc. v. Morse Rd. Co. (In re Koenig Sporting Goods, Inc.)*, 203 F.3d 986, 988 (6th Cir.2000). In doing so, the court reviews the bankruptcy court's findings of fact for clear error and its conclusions of law *de novo*. See *Millers Cove Energy Co., Inc. v. Moore (In re Millers Cove Energy Co., Inc.)*, 62 F.3d 155, 157 (6th Cir.1995). " 'A finding [of fact] is "clearly erroneous" when although there is evidence to support

it, the reviewing court on the entire evidence is left with a definite and firm conviction that a mistake has been committed.'" *Anderson v. City of Bessemer City*, 470 U.S. 564, 573, 105 S.Ct. 1504, 84 L.Ed.2d 518 (1985) (quoting *United States v. United States Gypsum Co.*, 333 U.S. 364, 395, 68 S.Ct. 525, 92 L.Ed. 746 (1948)).

The Spierers argue that the entry of the final decrees in the Chapter 11 cases was inappropriate. Specifically, they argue that the Chapter 11 cases are not fully administered because of the unresolved disputes that are subject to the Spierer Withdrawal/Automatic Stay appeal. Title 11 U.S.C. § 350(a) provides for the closing of a case after an estate has been "fully administered." See 11 U.S.C. § 350(a). Bankruptcy Rule 3022 addresses final decrees \*822 in Chapter 11 proceedings with similar language. The phrase "fully administered" is not defined by the Bankruptcy code or the Federal Rules of Bankruptcy Procedure. The Advisory Committee Note to the 1991 amendment to Bankruptcy Rule 3022 states:

Entry of final decree closing a chapter 11 case should not be delayed solely because the payments required by the plan have not been completed. Factors that the court should consider in determining whether the estate has been fully administered include (1) whether the order confirming the plan has become final, (2) whether deposits required by the plan have been distributed, (3) whether the property proposed by the plan to be transferred has been transferred, (4) whether the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan, (5) whether payments under the plan have commenced, and (6) whether all motions, contested matters, and adversary proceedings have been finally resolved.

Bankr.R 3022 advisory committee's note (1991).

Bankruptcy Rule 3022 is intended to allow bankruptcy courts flexibility in determining whether an estate is fully

administered. See *In re Jay Bee Enters., Inc.*, 207 B.R. 536, 539 (Bankr.E.D.Ky.1997). A court should review each request for entry of a final decree on a case-by-case basis and analyze the factors set forth in Rule 3022, along with any other relevant factors, in determining whether an estate has been fully administered. *Id.* However, not all the factors set forth in the Advisory Committee Note need to be present to establish that a case is fully administered for final decree purposes. See *In re Mold Makers, Inc.*, 124 B.R. 766, 768-69 (Bankr.N.D.Ill.1990).

**\*\*3** In order to allow the bankruptcy court as much flexibility as possible to determine whether a case is fully administered, the Advisory Committee Note provides that

Entry of a final decree closing a Chapter 11 case should not be delayed solely because the payments required by the plan have not been completed....

The court should not keep the case open only because of the possibility that the court's jurisdiction may be invoked in the future. A final decree closing the case ... does not deprive the court of jurisdiction to enforce or interpret its own orders and does not prevent the court from reopening the case for cause pursuant to § 350(b) of the [Bankruptcy] Code.

Fed. R. Bankr.P. 3022 advisory committee note.

Upon review, we conclude that the record in this case supports the bankruptcy court's finding that the Chapter 11 cases were fully administered. The Chapter 11 cases have been open since 1990 and the Plan has been confirmed since 1992. It is undisputed that the debtors have taken all actions required by the plan. The only unresolved claims in these cases involve alleged personal injuries which claims will be resolved either through the court-approved alternative dispute resolution procedure or through litigation in state or federal court where the respective underlying action is pending. Accordingly, the bankruptcy court properly entered the final decrees in these Chapter 11 cases as there was no need for the cases to continue to be open.

Finally, the district court was within its authority to dismiss the Spierers' Final Decree appeal as moot upon entry of the October 31, 2001 judgment for the Spierer Withdrawal/Automatic Stay appeal.

**\*823** Accordingly, the district court's judgment that dismissed an appeal from the bankruptcy court's June 25, 2001, order granting final decrees in the debtors' Chapter 11 cases is affirmed.

#### All Citations

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**EXHIBIT F**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION  
(AKRON)

IN RE:

WINGS OF MEDINA LIQUIDATION, INC.,  
ET AL.<sup>1</sup>

Debtors

CASE NO. 15-52722-AMK

Case Nos. 15-52722; 15-52726 through  
15-52732; 15-52734 through 15-52735;  
15-52737 through 15-52738; 15-52740  
through 15-52749; 15-52751 through 15-  
52754  
(Joint Administration under Case No. 15-  
52722)

\* \* \* \*

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<sup>1</sup> The Debtors and the last four digits of the Debtors' United States Tax Identification Number following in parentheses are: Wings of Medina, Inc. (8260); Wings Operations, Inc. (2667); Wings Management, Inc. (1988); Wings Franchising Corporation (1589); Steak & Wings Liquidation, Inc. (7669); Wings Sauces, Inc. (8951); Wings Intellectual Properties Liquidation Corporation (9985); Wings of Buffalo, Inc. (6439); Wings of Sheffield Liquidation, Inc. (5326); Wings of Plano Liquidation, Inc. (6701); Wings of Warren Liquidation, Inc. (3865); Wings of Independence, Ohio Liquidation, Inc. (0166); Wings of Newport News Liquidation, Inc. (3858); Wings of Lakewood Liquidation, Inc. (1575); Wings of Harrisonburg Liquidation, Inc. (4832); Wings of Concord Liquidation, Inc. (9262); Wings of Carrollton Liquidation, Inc. (7632); Wings of Fort Wayne Liquidation, Inc. (3079); Wings Holdings Liquidation, Inc. (6457); Best Wings Liquidation, Inc. (1339); Wings of Wheeling Liquidation, Inc. (2220); Wings of Vermillion Liquidation, Inc. (5207); Wings of Springfield Liquidation, Inc. (9745); Wings of Springfield Realty Liquidation, Inc. (9589); Wings of Fredericksburg Liquidation, Inc. (4887); Wings of Medina Reality Liquidation, Inc. (8418); and Wings Aggregator Inc. (1263).

**ORDER UPON LIQUIDATING TRUSTEE'S MOTION FOR APPROVAL OF FINAL  
DISTRIBUTION, DESTRUCTION OF REMAINING RECORDS AND ENTRY OF  
FINAL DECREE CLOSING CHAPTER 11 CASES**

This matter having come before this Court on the *Motion of Mark D. Kozel, Liquidating Trustee, for Approval of Final Distribution, Destruction of Remaining Records and Entry of Final Decree Closing Chapter 11 Cases* [Docket No. \_\_\_\_\_] (the "Motion"); the Court finds that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 1408 and 1409; the Court finds that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); the Court finds that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; the Court finds that no response to the Motion was filed; the Court finds that these Chapter 11 Cases have been fully and finally administered; the Court finds that good and sufficient justification for the relief requested in the Motion, and that, on the record herein and after due deliberation thereon, good and sufficient cause exists for granting the relief requested therein; accordingly.

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED in its entirety.
2. Capitalized terms shall have the meaning ascribed thereto in the Motion.
3. The parties listed on Exhibit A to the Motion have failed to meet the minimum threshold required for distribution such claims held by such parties are Disallowed and the Trust and Trustee shall have no further obligation with regard to such parties and Claims.
4. Subject to the foregoing, the Trustee is authorized to remit the Final Distribution to Holders of Allowed Claims in such amounts as set forth on Exhibit B to the Motion.

5. The Trustee is hereby authorized to destroy any and all remaining records of the Trust, including without limitation the Ohio Records.

6. Upon completion of his final tasks of making the Final Distribution, preparing and filing final tax returns, settling all final expenses of the Trust and making a final payment of all residual dollars to charitable organization Community Legal Aid (Akron) the Trustee shall be fully and finally released and discharged from any and all assignments and responsibility under the Trust, the Joint Plan, the Confirmation Order or otherwise in these Bankruptcy Cases.

7. KCC is fully and finally released and discharged from any and all assignments and responsibility under the Trust, the Joint Plan, the Confirmation Order or otherwise in these Bankruptcy Cases.

8. Pursuant to Section 350 of the Bankruptcy Code, a final decree in these Bankruptcy Cases shall be entered.

9. The Court retains jurisdiction to determine any disputes regarding this Order.

# # #

Approved and Submitted by:

/s/ Christopher W. Peer

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